This listing of claims will replace all prior versions, and listings, of claims in the application:

## **Amendments to the Claims**

1. (Currently amended) A <u>computer implemented</u> method of converting a <u>an</u> <u>original</u> structured document to XHTML content, the method comprising the steps of:

structured document is one of a SGML document or XML document;

determining identifying each first level element a set of first level elements contained within the original structured document;

generating a first level XHTML content fragment corresponding to each <u>first</u> <u>level elements</u>; and

storing each of the first level XHTML fragments;

wherein the first level XHTML fragments are generated independent of the application that created the structured document.

- 2. (Currently amended) The method according to claim 1, further comprising parsing each <u>first level</u> element in the set of first level elements.
- 3. (Currently amended) The method according to claim 2, further comprising determining whether each <u>first level</u> element in the set of first level elements contains a set of second level <u>element</u> elements.

- 4. (Currently amended) The method according to claim 3, further comprising generating a second level XHTML content fragment corresponding to each the second level element in the set of second level elements.
- 5. (Currently amended) The method according to claim 4, further comprising storing each of the second level XHTML fragment fragments.
- 6. (Currently amended) The method according to claim 1, further comprising determining the document type for the <u>original</u> structured document.
- 7. (Original) The method according to claim 6, wherein the document type includes one of: a book and standalone.
- 8. (Original) The method according to claim 1, further comprising opening the structured document.
- 9. (Currently amended) The method according to claim 1, further comprising generating a linked list of cross references including each of the identified element in the set of first level elements having a cross reference identification.

10. (Currently amended) A computer program product for converting a structured document to XHTML content, the computer program product comprising the steps of:

a computer readable medium; and

computer program instructions, recorded on the computer readable medium, executable by a processor, for performing the steps of:

structured document is one of a SGML document or XML document;

determining identifying each first level element a set of first level elements contained within the <u>original</u> structured document;

generating a first level XHTML content fragment corresponding to each <u>first</u> level element in the set of first level elements; and

storing each of the first level XHTML fragments;

wherein the first level XHTML fragments are generated independent of the application that created the structured document.

11. (Currently Amended) The computer program product according to claim 10, further comprising computer program instructions for parsing each <u>first level elements</u>.

- 12. (Currently amended) The computer program product according to claim 11, further comprising computer program instructions for determining whether each <u>first</u> <u>level elements</u> contains a <u>set of second level element</u> <u>elements</u>.
- 13. (Currently amended) The computer program product according to claim 12, further comprising computer program instructions for generating a second level XHTML content fragment corresponding to each the second level element in the set of second level elements.
- 14. (Currently amended) The computer program product according to claim 13, further comprising computer program instructions for storing each of the second level XHTML fragment fragments.
- 15. (Currently amended) The computer program product according to claim 10, further comprising computer program instructions for determining the document type for the <u>original</u> structured document.
- 16. (Original) The computer program product according to claim 15, wherein the document type includes one of: a book and standalone.

- 17. (Original) The computer program product according to claim 10, further comprising computer program instructions for opening the structured document.
- 18. (Currently amended) The computer program product according to claim 10, further comprising computer program instructions for generating a linked list of cross references including each of the identified element in the set of first level element elements having a cross reference identification.